

Addendum II

STATE STABLE SOURCES OF FUNDING FOR LAND PROTECTION *

| STATE REVENUE SOURCE | | AMOUNT GENERATED |
|----------------------|--|---|
| ALABAMA | Percentage interest of offshore natural gas lease trust fund | Annual cap of \$15 million |
| | (Voter approved - 11/90) Annual cap of \$20 million | |
| | Entrance fees | \$1 million/year |
| ARKANSAS | Real Estate Transfer Tax increased (1987) | \$4 million/year |
| | Sales tax 1/8 cent (1996) | \$37 million/year |
| CALIFORNIA | Transferred funds from existing environmental funds and general fund (Voter approved - 6/90) | \$30 million/year/30 years |
| | Cigarette Tax (11/88 passed increase) | \$32 million/year |
| | Vanity license plate fees (1971) | \$28 million/year |
| COLORADO | Lottery proceeds | Up to one-half of proceeds \$3 million/year at present |
| FLORIDA | Transfer tax increases (1982 and 1991) | \$20-\$40 million/year |
| | Unincorporated business name registration fees | Annual cap of \$2 million |
| | Trademark renewals and other business transactions | \$1.5 million/year |
| | Real Estate Documentary Stamp Tax | N/A-funds debt service of \$3 billion bond issue |
| ILLINOIS | Realty transfer tax increase (1989) | \$12 million/year |
| INDIANA | Vanity license plate fees (1992) | \$2 million/year |
| IOWA | Lottery proceeds | \$1.0 million/year/10 years \$0.5 million/year |
| MARYLAND | Real estate transfer tax (1987, 1989 & 1990) | \$35 million/FY 1991 \$52 million/FY 1997 |
| MICHIGAN | Interest and earnings from oil and gas leases on state lands | \$200 million cap |
| | Unclaimed bottle deposit receipts | \$500,000/year |
| MINNESOTA | Lottery proceeds (Voter approved dedication in November 1990) | \$1 billion trust fund to be established |

| STATE | REVENUE SOURCE | AMOUNT GENERATED |
|---------------------------|---|--|
| MISSOURI | 1/8 of 1 % and 1/10 of 1 % of general sales tax 10 year sales tax extension (1996) | \$44 million/year \$500 million/10 years |
| MONTANA | Coal severance tax (1975) | Not available |
| NEBRASKA | 25 % of lottery proceeds Cigarette tax State Habitat Stamp | \$6-\$7 million/year \$1 million/year \$500-\$700,000/year |
| NORTH CAROLINA | Vanity license plate fees 6.5 % of State's budget surplus (10 years) | \$1.5-\$2.0 million/year Up to \$500 million over 10 years |
| PENNSYLVANIA | 15 % of real estate transfer tax (start 1996) | \$22-\$28 million/year |
| RHODE ISLAND | Real estate transfer tax (1986) | \$300-\$500,000/year |
| SOUTH CAROLINA | Real estate transfer tax (1986) | \$2.2 million/year |
| TENNESSEE | Real estate transfer tax (1986) | \$4 million/year |
| TEXAS | Cigarette tax of 2 cents per pack | \$37.5 million/year |
| VERMONT | Real estate transfer tax (1988) | \$1-\$2 million/year |
| VIRGINIA | Specialty licenseplates | Not available |

* Based on information compiled by the Nature Conservancy for a November 1992 Report and updated information contained in Common Ground, November/December 1996, The Conservation Fund and Smart States, Better Communities.

Overview of State Environmental Funding Sources (by type)

Revenue Source

States

Motor Fuels Tax

Alabama, Arizona, Arkansas, California, Florida, Illinois, Iowa, Kansas, Kentucky, Minnesota, Mississippi, Montana, Nebraska, Nevada, New Hampshire, New York, Pennsylvania, Rhode Island, South Carolina, Tennessee, Utah, Vermont

Energy Tax

(such as oil and natural gas leases, coal severance tax used for funding land protection)

Alabama, Michigan, Montana

Real Estate Transfer Tax

Arkansas, Florida, Illinois, Maryland, Pennsylvania, Rhode Island, South California, Tennessee, Vermont

Lottery

Arizona, Colorado, Iowa, Minnesota, Montana, Nebraska

License Plates

California, Indiana, North Carolina, Virginia

Cigarette Tax

California, Nebraska, Texas

Sales Tax

Arkansas, Missouri